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11 UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
12 SAN FRANCISCO DIVISION

13 JOSEPH AND EMMY LIU,)	Case No. 3:17-cv-05737-SI
)	
14 Petitioners,)	STIPULATION AND [PROPOSED]
)	ORDER ON PETITION TO QUASH
15 v.)	AN IRS SUMMONS
)	
16 UNITED STATES OF AMERICA,)	Date: January 12, 2018
)	Time: 9:00 a.m.
17 Respondent.)	
)	
18)	
19 _____)	

20 Respondent United States of America, and Petitioners Joseph and Emmy Liu (collectively, the
21 “parties”), through their respective undersigned counsel of record, having engaged in discussions
22 regarding resolution of the above-captioned matter, stipulate as follows and respectfully request an order
23 pursuant to this stipulation.

24 IT IS HEREBY STIPULATED AND ORDERED THAT:

25 1. The Internal Revenue Service (“IRS”) summons directed to Oplink Communications,
26 LLC (“the Summons”) dated September 14, 2017, has been narrowed by the IRS, including to cover
27 only the time period 1999-2006.

2. This Summons, as narrowed by the IRS, is enforced and Oplink is to comply with the requests contained in the summons as narrowed by the IRS.

3. Based on the narrowing of the Summons by the IRS, petitioners no longer seek the relief sought in their Petition.

4. In light of this Stipulation, the Court vacates the hearing now scheduled for January 12, 2018, and the related briefing schedule.

5. Although no further relief is sought from this Court at this time, petitioners reserve the right to reopen this matter if the IRS seeks additional records from Oplink beyond those sought by the Summons as narrowed by the IRS.

* * *

1 Dated this 8th day of December, 2017.

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3 DAVID A. HUBBERT
Deputy Assistant Attorney General

4 /s/ Amy Matchison
5 AMY MATCHISON
6 Trial Attorney, Tax Division
U.S. Department of Justice

7 BRIAN J. STRETCH United
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21 *Attorneys for Petitioners Joseph and Emmy Liu*

ORDER

The above STIPULATED ORDER ON PETITION TO QUASH AN IRS SUMMONS is approved as the ORDER for this case and the parties shall comply with its provisions.

IT IS SO ORDERED.

Dated this 13th day of December, 2017



SUSAN ILLSTON
UNITED STATES DISTRICT JUDGE

1 **ECF CERTIFICATION**

2 Pursuant to Local Rule 5-1(i)(3), the filing attorney attests that she has obtained
3 concurrence regarding the filing of this document from the signatories to the document.
4

5 /s/ Amy Matchison
6 AMY MATCHISON
7 Trial Attorney, Tax Division
8 U.S. Department of Justice
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1 **CERTIFICATE OF SERVICE**

2 IT IS HEREBY CERTIFIED that service of the foregoing has been made this 8th day of
3 December, 2017, via the Court's ECF system.

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5 /s/ Amy Matchison
6 AMY MATCHISON
7 Trial Attorney, Tax Division
8 U.S. Department of Justice
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